

## TALKS TO FARMERS

By T. F. Peck, Commissioner of Agriculture

### COOPERATIVE CREAMERIES

The following article concerning cooperative creameries in Tennessee was prepared by W. T. Magruder, Jr., State Dairy Commissioner, and shows the progress being made in the state in that direction, and evidences the growth of the cooperative movement:

The farmers of Tennessee are gradually awakening to the fact that co-operation pays among farmers just as it does among business men in the cities. More farm products are being sold cooperatively now than ever before, and as farmers learn of the advantages of buying and selling co-operatively, more enterprises of that kind will be started.

The cooperative creameries of this State have done more than anything else to show the farmers that co-operation pays. Through the cooperative creameries thousands of farmers are selling their cream and many are buying, in the same way, what feeds and other supplies they need.

That these creameries have been very successful is indicated by the number of new ones that have been started and the quantity of butter that they turn out. Wherever a cooperative creamery has been started the dairy industry takes on new life, and many more farmers start to milking cows because they see that dairying pays and that co-operation pays.

The cooperative creameries will receive the cream of any farmer who has cream of good quality to sell, and every body receives the same price for the cream sold in any month no matter who they are or where they are or where they live or in what quality they bring to the creamery. No cream of bad quality is taken by any creamery, because the managers of these creameries know that it is impossible to turn out butter of good quality from cream of bad quality.

The creameries doing business in Tennessee, and the amount of butter made in 1919 and 1920, are shown in the following table:

Chapel Hill Cooperative Creamery 1919, 307,000; 1920 215,000 pounds.

Wilson County Cooperative Creamery, Lebanon, 1919, 603,327; 1920, 663,527 pounds.

Warren County Cooperative Creamery, McMinnville, 1919, 14,442; 1920, 78,651 pounds.

Rutherford County Cooperative Creamery, 1919, 562,684; 1920, 718,361 pounds.

Bedford County Cooperative Creamery, 1919, 44,082; 1920, 180,024 lbs.

Robertson County Cooperative Creamery, Springfield, 1919, 41,264; 1920, 86,002 pounds.

Franklin County Cooperative Creamery, Winchester, 1919, 383,360; 1920, 417,442 pounds.

Four new Cooperative Creameries were started in 1921, Bradley County Cooperative Creamery, Cleveland, Nolensville Cooperative Creamery, Pulaski; Giles County Cooperative Creamery, Pulaski, and Watertown Cooperative Creamery, Watertown.

Cooperative creamery associations are now being formed at Carthage, Jefferson City, Franklin and Clarksville. There are at present 35 plants in Tennessee manufacturing creamery butter.

The number of cows in the state in 1920, 2 years old, were 415,000, in 1910, 373,000. Number of plants in

## The Story of Our States

By JONATHAN BRACE  
XLVI.—NEW MEXICO



AS ITS name implies, New Mexico's history is closely allied with Old Mexico. It was the

Spanish who were its first explorers, De Vaca visiting this region in 1538 and Coronado four years later. The natives were the Pueblo Indians, although they are sometimes erroneously reputed to have been Aztecs as they were well advanced in the arts and had a comparatively high civilization. These Indians were conquered in 1598 by Juan de Onate and became subject to Spanish rule, being forced to work the mines and pay tribute. Missions were established and Santa Fe was founded about 1605.

Except for a period of ten years when the Indians revolted and maintained their independence, New Mexico remained under Spanish control until in 1821 Mexico gained its independence from Spain and New Mexico became a province of Mexico. Thus it remained until the outbreak of the Mexican war, when in 1846 Colonel Kearny marched from Fort Leavenworth with his troops, occupied Santa Fe and declared this region a part of the United States. By the Treaty with Mexico in 1848, the upper part of the state was formally ceded to the United States and the Territory of Mexico was organized in 1851, which reached from Texas to California.

Arizona was set off from New Mexico in 1863 and a few years later a portion was contributed to Colorado. Application for admission as a state started in 1890, but it was not until 1910 that New Mexico became the forty-seventh state.

New Mexico ranks fourth in size among the states with an area of 122,684 square miles, but is sparsely populated and accordingly has only three electoral votes for President.

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the state manufacturing butter, 35. Number of cooperative creameries, 13. Number of licensed ice cream plants, 96. Number of cheese factories, 12. Milk plants, 17. Farmers selling dairy products, about 40,000. Amount of butter manufactured by creameries in 1920, 6,223,725 lbs., in 1919, 3,932,620 lbs. Between six and nine million pounds will be manufactured in 1921. Amount of cheddar cheese manufacture in 1920 96,000 pounds, in 1919, 79,203 pounds.

### OLD HENS SELDOM PAY

It seldom pays to keep hens after they are two and a half years old. This may not be true of all leghorns, but it is generally the case in most of the other breeds, according to Mrs. Kate M. Wells, poultry specialist, Division of Extension. Hens older than this may return some profit but younger hens will return greater profit. County Agents of the Division of Extension will supply free information on culling out the non-payers.

### TAKING DESPERATE CHANCES.

It is true that many contract severe colds and recover from them without taking any precaution or treatment, and a knowledge of this fact leads others to take their chances instead of giving their colds the needed attention. It should be borne in mind that every cold weakens the lungs, lowers the vitality, makes the system less able to withstand each succeeding attack and paves the way for the more serious diseases. Can you afford to take such desperate chances when Chamberlain's Cough Remedy, famous for its cures of bad colds may be had for a trifle? For sale by Womack Drug Co.—Advertisement.

### JUDICIAL SALE

United States of America, Middle District of Tennessee, Cookeville Division.  
VS. No. 62 N. E. D.

One Baby Overland Automobile.

Pursuant to a decree of sale made in this cause December 10th, 1921, I will offer for sale and sell at public auction to the highest bidder for cash at the West door of the courthouse of Putnam County, Tennessee, in the city of Cookeville, on Friday, January 20th, 1922, between the hours of 11:00 a. m. and 1:00 p. m., the following described property, to-wit:

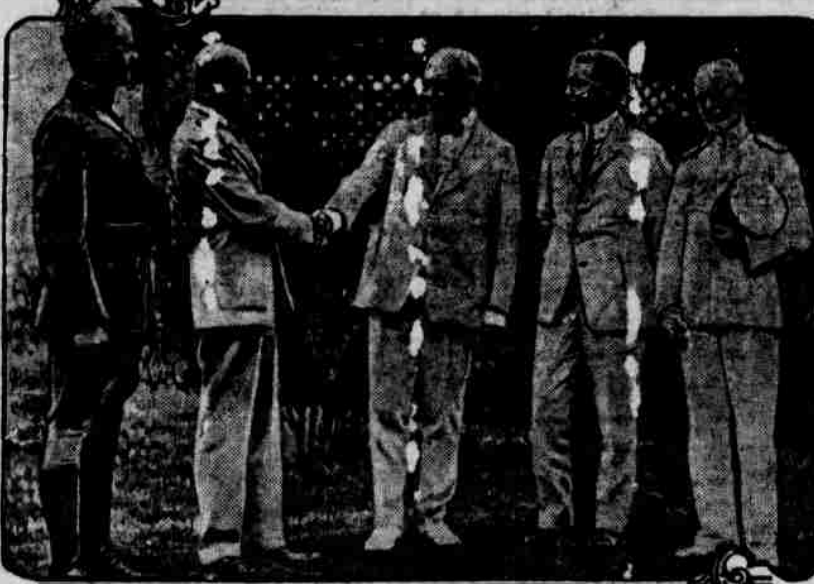
Being one Baby Overland Automobile, Motor No. 123945, License No. 97384 Tennessee. Said Automobile will be sold for cash and said sale will be made subject to the confirmation of the Judge of this Court.

EDWARD ALBRIGHT,  
United States Marshal,  
December 12th, 1921.

## Willing Helpers



## President Harding Now Heads Red Cross



Succeeding former President Wilson, President Harding was recently elected president of the American Red Cross. He is here seen accepting the office. From left to right: Maj. Gen. Merritt W. Ireland, Surgeon General, U. S. A.; Dr. Livingston Farrand, chairman Central Committee of the Red Cross; the President; Asst. Secretary of the Treasury Eliot Wadsworth; Rear Admiral Edward R. Stitt, Surgeon General, U. S. N.

## We Likes You, Santa



## The Story of Our States

By JONATHAN BRACE  
XLVII.—ARIZONA



HISTORICALLY, Arizona is both the youngest and probably the oldest of our states. While

it is the last of the states to be admitted to the Union and as such dates its existence only from 1910, its history before the advent of white men dates back into the dim past. Here were located those interesting people, the Cliff Dwellers, and the ruins of their cities high up in inaccessible places have caused much speculation as to these ancient people. It is supposed that these Cliff Dwellers were the ancestors of the Pueblo Indians and were decidedly more advanced in civilization than their neighbors. They were probably of the same race as the Aztecs of Mexico and understood irrigation, agriculture and the building arts.

It was rumors of the great Pueblos that instigated the first visit of the white men. Padre Nizan in 1539 explored this territory and he was followed by Coronado in search of the mythical wealth of the Indian cities. Coronado, though failing to find the reputed gold, did discover the Grand Canon of the Colorado with its wonderful scenic beauty, which has become one of the great assets of the state.

This region was considered part of Spanish territory and when Mexico declared its independence it became a Mexican province. After the Mexican war the section north of the Gila river was ceded to the United States and the southern portion was acquired through the Gadsden Purchase in 1853. In 1863 Arizona was separated from New Mexico and made a territory.

The derivation of the name Arizona is uncertain, but it possibly came from the Spanish, meaning "dry belt."

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## NEW INCOME TAX REGULATIONS

The following statement is issued by the Collector of Internal Revenue L. P. Brewer, for the District of Tennessee:

Important changes in income tax procedure, directed by commissioner David H. Blair, are embodied in a Treasury decision effective Dec. 16, which provides for a prompt adjustment of claims for refund and abatement of Federal taxes. Heretofore when an overassessment or overpayment was disclosed by the audit of an income tax return, the taxpayer was invited to file a claim for the abatement of the overassessment or the refund of the overpayment. When the claim was received it was registered and filed away until reached in due course for consideration. Because of the large number of such claims filed, delay in adjustment necessarily resulted.

After Dec. 15, taxpayers will not be advised of their privilege of filing a claim for the refund of taxes which have been paid in excess of amounts legally due, but instead will receive a certificate of overassessment and a check in correction of the error, or if an assessment is outstanding against the taxpayer for income or excess profits tax, the overpayment will be applied as a credit against the assessment, and the balance immediately refunded. This will be of distinct financial advantage to both the taxpayer and the Government. It will do away with the necessity for the taxpayers filing a claim for refund, and will greatly reduce the amount of work to be done by the Bureau in the adjustment of claims.

Taxpayers may continue to file claims for abatement and refund, but it is expected that the number of such claims filed each month will be greatly reduced. Efforts are being made by the Bureau to adjust within six months, all claims now pending and thereafter to keep the work current. The Revenue Act of 1921 provides that under certain conditions interest shall be paid upon claims from the date of the payment of the tax to the date of the allowance of the claim. The new procedure should greatly reduce the amount of interest which the government must of necessity pay upon claims for refund.

"Merchants, manufacturers and business men generally need experience no difficulty in taking their inventories for the year 1921 to conform with the new revenue act. The language of the Revenue Act of 1918 and the Revenue Act of 1921, (Sec. 2030), relating to inventories are identical. That whenever in the opinion of the Commissioner the use of inven-

ories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner, with the approval of the Secretary, may prescribe as conforming as nearly as may be to the best accounting practice in the trade of business and as most clearly reflecting the income."

"Present Treasury regulations provide that inventories must be valued at either 'cost or cost of market whichever is lower.' Taxpayers were permitted, regardless of their past practice, to adopt the 'cost or market basis, whichever it lower' in taking their inventories for 1920. Thereafter, the regulations provide, changes can be made only after permission is obtained from the Commissioner of Internal Revenue.

"In the case of a merchant 'cost' means the invoice price less trade or other discounts, excepting strictly cash discounts approximating a fair rate of interest, which may be deducted or not at the option of the taxpayer, providing a consistent course is followed. To the net invoice price should be added the cost of transportation and other necessary charges incurred in acquiring possession of the goods.

"In the case of a manufacturer 'cost' means the cost of raw materials and supplies, expenditures for labor and indirect costs incident to production, including a reasonable proportion of management expenses, but not including any cost of selling or securing return capital.

"Market' means the current bid price prevailing at the date of the inventory for the particular merchandise. The burden of proof as to the correctness of the price rests upon the taxpayer in each case. Where no open market quotations are available, the taxpayer must use such evidence of a fair market price at the dates nearest the inventory as may be available, such as specific transactions or compensation paid for cancellation of contracts or purchase commitments. Where, because of abnormal conditions the taxpayer has regularly sold merchandise at prices lower than the market bid price, the inventory may be valued at such prices. The correctness of such prices will be determined by reference to the actual sales of the taxpayer for a reasonable period before and after the date of inventory. Prices which vary materially from the actual prices so ascertained will not be accepted as reflecting the market.

"The value of each item in the inventory may be measured by cost or market, whichever is lower. An entire stock may not be inventoried at cost and also at market price, and the lower of the two inventories used. Inventories on whatever basis taken will be subject to investigation by the Commissioner of Internal Revenue, and the taxpayer must satisfy the Commissioner of the correctness of the prices adopted. He must be prepared to show both the cost and the market price of each article included in the inventory.

"In the conduct of modern business, it is of the utmost importance that every business, large or small, whether corporation, partnership or individual shall maintain an exact record of receipts and expenses. No special system of accounts is prescribed by the Bureau of Internal Revenue, but the books should show in detail inventories, purchases, sales, capital investments, depreciation, and similar items required in making up income tax returns."

Get your Tanlax where they've got it. Sold by Womack Drug Co.—Advt.

## This is A Feed Store

Isn't that reason enough why is it the best place to buy feed?

we handle the best market afford. we handle only such as we can guarantee to our customers.

Quality and price constitute values. You get them at this store.

## Jared's Feed Store

Cedar St. Cookeville, Tenn.

## Indigestion

Many persons, otherwise vigorous and healthy, are bothered occasionally with indigestion. The effects of a disordered stomach on the system are dangerous, and prompt treatment of indigestion is important. "The only medicine I have needed has been something to aid digestion and clean the liver," writes Mr. Fred Ashby, a McKinney, Texas, farmer. "My medicine is

### Thedford's

## BLACK-DRAUGHT

for indigestion and stomach trouble of any kind. I have never found anything that touches the spot, like Black-Draught. I take it in broken doses after meals. For a long time I tried pills, which griped and didn't give the good results. Black-Draught liver medicine is easy to take, easy to keep, inexpensive."

Get a package from your drugist today—Ask for and insist upon Thedford's—the only genuine.

Get it today.

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